

### **AMENDMENTS TO THE CLAIMS**

1. (Canceled)

2. (Currently Amended) A [[The]] steering apparatus according to Claim 1, comprising:

a steering shaft having an end portion coupled to a steering member;

a first housing for rotatably supporting the steering shaft; and

a second housing engaged with the first housing via two impact energy absorbing rings  
separate from each other in an axial direction, the first housing and the second housing being  
relatively movable in an axial direction, wherein

one of the first housing and the second housing has a plurality of first impact energy  
absorbing protrusions and a plurality of second impact energy absorbing protrusions,

the first and second impact absorbing protrusions are projected from positions between the  
impact energy absorbing rings separately from each other in the axial direction and contact with  
circumferential surface of the other of the first housing and the second housing,

the a plurality of first impact energy absorbing protrusions are arranged separately from each  
other in a circumferential direction, [[; and]]

the a plurality of second impact energy absorbing protrusions are arranged separately from  
each other in a circumferential direction, wherein

one of the impact energy absorbing rings has[[::]] a ring portion to contact with an end face  
of one of the first housing and the second housing, [[;]] and

a plurality of plate pieces are disposed continuously with the ring portion separately from each other in a circumferential direction at intervals corresponding to the impact energy absorbing protrusions.

3. (Currently Amended) The steering apparatus according to Claim 2, wherein the plurality of plate pieces disposed with the ring portion in the circumferential direction at intervals provide the ring portion with at least one portion where no plate piece is provided, and an external diameter of [[a]] the at least one portion of the ring portion where no plate piece is provided is equal to or smaller than an external diameter of the second housing an end face of which is to contact with contacts the ring portion.

4. (Currently Amended) The steering apparatus according to Claim 2, wherein an internal diameter radius of a portion of [[the]] a ring portion where no plate piece is provided is equal to or larger than an internal diameter radius of the first housing an end face of which is to contact with contacts the ring portion.

5. (Original) The steering apparatus according to Claim 2, wherein the plate pieces have such a length that the plate pieces pass an axial position of one of the first and second impact energy absorbing protrusions.

6. (Currently Amended) The steering apparatus according to Claim 2, wherein an impact energy absorbing ring which does not have the ring portion and the plate pieces has: [[a]]

another ring portion arranged between the first housing and the second housing;

an edge portion formed continuously with an end of [[said]] the another ring portion to project outwardly or inwardly so as to contact with an end face of one of the first housing and the second housing; and

a plurality of other plate pieces projected from an end of [[said]] the another ring portion opposite to the edge portion separately from each other in a circumferential direction at intervals corresponding to the impact energy absorbing protrusions.

7. (New) A steering apparatus comprising:

a steering shaft having an end portion coupled to a steering member;

a first housing for rotatably supporting the steering shaft; and

a second housing engaged with the first housing via two impact energy absorbing rings separate from each other in an axial direction, the first housing and the second housing being relatively movable in an axial direction, wherein

one of the first housing and the second housing has a plurality of first impact energy absorbing protrusions and a plurality of second impact energy absorbing protrusions,

the first and second impact absorbing protrusions are projected from positions between the impact energy absorbing rings separately from each other in the axial direction and contact with circumferential surface of the other of the first housing and the second housing,

the first impact energy absorbing protrusions are arranged separately from each other in a circumferential direction,

the second impact energy absorbing protrusions are arranged separately from each other in a circumferential direction,

one of the impact energy absorbing rings has a ring portion to contact with an end face of one of the first housing and the second housing, and

a plurality of plate pieces are disposed continuously with the ring portion spaced from each other in a circumferential direction at intervals providing gaps between the plate pieces and which correspond to the impact energy absorbing protrusions.

8. (New) The steering apparatus of Claim 7, wherein the one of the impact energy absorbing rings comprises a plurality of recessions aligned with the gaps.

9. (New) The steering apparatus of Claim 7, wherein an external diameter of the ring portion where the gaps are provided between the plate pieces is equal to or smaller than an external diameter of the second housing an end face of which contacts the ring portion.